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PRESS RELEASE

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Tax Preparer Convicted of Filing False Returns

BALTIMORE, MD (February 14, 2022) – Maryland Attorney General Brian E. Frosh today announced that Valerie E. Butler (62), of Aberdeen, Maryland, pleaded guilty and was convicted in the Anne Arundel County Circuit Court on two counts of filing false tax returns. Judge Stacy W. McCormack sentenced Butler to probation before judgment with a three-year period of probation. As a condition of probation, Judge McCormack ordered Butler to pay restitution of \$4,800 to the victims and \$18,382 to the Comptroller of Maryland. Another condition of probation prohibits Butler from preparing tax returns.

During tax year 2018, Smith was a resident of Maryland and lived in Aberdeen. Butler presented herself as a tax preparer, realtor, and owner of a travel agency. Several Maryland residents retained Butler to prepare their 2018 tax returns for a fee. Butler was not a registered tax preparer as required by law. Butler prepared the returns but did not provide the victims with copies of those returns. The victims were informed that they owed nominal amounts in taxes due that Butler paid from her fee. The refunds filed with the Comptroller requested substantial refunds that were deposited into Butler's bank account. The scheme was discovered when one of the victims began preparing their 2020 tax return.

The case was investigated by the Comptroller of Maryland's Field Enforcement Bureau and prosecuted by the Fraud and Corruption Unit of the Maryland Attorney General's Office.

<https://www.marylandattorneygeneral.gov/press/2022/001422a.pdf>